

## Amendments to the Claims

This listing of claims will replace all prior versions, and listings, of claims in the application.

### Listing of claims:

Claim 1 (Currently amended) A pharmaceutical composition for topical administration, said composition consisting ~~essentially~~ of:

at least 5% by weight, based on the total weight of the composition, of minoxidil or a pharmaceutically acceptable salt thereof selected from the group consisting of minoxidil acetate, minoxidil citrate, minoxidil succinate, minoxidil benzoate, minoxidil hydrochloride, minoxidil sulphate, minoxidil phosphate, and minoxidil lactate;

an acid in an amount to substantially completely solubilize the minoxidil or ~~[[a]]~~ the pharmaceutically acceptable salt thereof, wherein the acid is a mineral acid selected from the group consisting of hydrochloric acid, sulfuric acid, nitric acid, and phosphoric acid, or an organic acid selected from the group consisting of citric acid, acetic acid, succinic acid, maleic acid, benzoic acid, lactic acid and mixtures thereof;

a solvent of water and a lower alcohol wherein the ratio of water to alcohol is in a range of approximately 9:1 to 1:9 by volume; ~~and~~

a co-solvent selected from one or more of the group consisting of aromatic

alcohols and polyhydric alcohols, wherein when the co-solvent comprises one or more polyhydric alcohols, the one or more polyhydric alcohols are present in an amount of less than 10% by weight;

optionally a penetrating agent selected from the group consisting of an alcohol, an amine, a carboxylic acid, an ester, azone, N-methyl pyrrolidone, a bile salt, urea, and mixtures thereof; and

optionally one or more excipients,

wherein the final product of the pharmaceutical composition is selected from the group consisting of a solution, lotion, ointment, mousse, a foam that breaks with shear, spray, aerosol, shampoo, conditioner, gel, cream and paste.

Claim 2. (Previously presented) The pharmaceutical composition according to Claim 1, wherein the acid is present in an amount sufficient to provide an apparent pH to the composition of approximately 7.0 or less.

Claim 3. (Currently amended) The pharmaceutical composition according to Claim 1, wherein the minoxidil or [[a]] the pharmaceutically acceptable salt thereof is present in an amount of from at least 5 to 25% by weight, based on the total weight of the pharmaceutical composition.

Claim 4. (Currently amended) The pharmaceutical composition according to Claim 3, wherein the minoxidil or [[a]] the pharmaceutically acceptable salt thereof is present in an amount of from approximately 7.5 to 12% by weight, based on the total weight of the pharmaceutical composition.

Claim 5. (Canceled)

Claim 6. (Previously presented) The pharmaceutical composition according to Claim 2, wherein the acid provides to the composition an apparent pH in the range of approximately 5.0 to 7.0.

Claim 7. (Canceled)

Claim 8. (Previously presented) The pharmaceutical composition according to Claim 2, wherein the acid is acetic acid or lactic acid.

Claim 9. (Canceled)

Claim 10. (Withdrawn) The pharmaceutical composition according to Claim 1, wherein the co-solvent is benzyl alcohol.

Claim 11. (Withdrawn) The pharmaceutical composition according to Claim 10, wherein the benzyl alcohol is present in an amount of approximately 40 to 100% by weight based on the total weight of the co-solvent.

Claim 12. (Previously presented) The pharmaceutical composition according to Claim 1, wherein the water is present in an amount no greater than approximately 60% by weight based on the total weight of the composition.

Claim 13. (Previously presented) The pharmaceutical composition according to Claim 1, wherein the co-solvent is an alkylene glycol.

Claim 14. (Previously presented) The pharmaceutical composition according to claim 13, wherein the alkylene glycol is selected from one or more of the group consisting of glycerol, 1,3-butylene glycol and propylene glycol.

Claim 15. (Previously presented) The pharmaceutical composition according to Claim 1, wherein the acid is present at a level that provides at least 0.01 Normal acid.

Claim 16. (Previously presented) The pharmaceutical composition according to Claim 1, wherein the acid is present in an amount equal to or greater than the amount of the minoxidil in Normal amounts.

Claims 17-18. (Canceled)

Claim 19. (Previously presented) The pharmaceutical composition according to Claim 1, wherein the minoxidil salt is minoxidil acetate or minoxidil lactate.

Claim 20. (Currently amended) The pharmaceutical composition according to Claim 1, wherein the minoxidil or [[a]] the minoxidil acid salt is present in an amount of from at least 5 to 25% by weight, based on the total weight of the composition.

Claim 21. (Currently amended) A method for the treatment of hair loss and related indications in humans, comprising the steps of:

providing a pharmaceutical composition, consisting essentially of at least 5% by weight, based on the total weight of the composition, of minoxidil or a pharmaceutically acceptable salt thereof selected from the group consisting of minoxidil acetate, minoxidil citrate, minoxidil succinate, minoxidil benzoate, minoxidil hydrochloride, minoxidil sulphate, minoxidil phosphate, and minoxidil lactate;

an acid in an amount to substantially completely solubilize the minoxidil or [[a]] the pharmaceutically acceptable salt thereof, wherein the acid is a mineral acid selected from the group consisting of hydrochloric acid, sulfuric acid, nitric acid, and phosphoric acid, or an organic acid selected from the group consisting of citric acid, acetic acid, succinic acid, maleic acid, benzoic acid, lactic acid and mixtures thereof;

a solvent of water and a lower alcohol wherein the ratio of water to alcohol is in a range of approximately 9:1 to 1:9 by volume;

a co-solvent selected from one or more of the group consisting of aromatic alcohols and polyhydric alcohols, wherein when the co-solvent comprises one or more polyhydric alcohols, the one or more polyhydric alcohols are present in an amount of less than 10% by weight;

optionally a penetrating agent selected from the group consisting of an alcohol, an amine, a carboxylic acid, an ester, azone, N-methyl pyrrolidone, a bile salt, urea, and mixtures thereof; and

optionally one or more excipients, and

applying topically to the human scalp a therapeutically effective amount of the pharmaceutical composition.

Claim 22. (Canceled)

Claim 23. (Previously presented) The method according to Claim 21, wherein the minoxidil salt is minoxidil acetate or minoxidil lactate.

Claim 24. (Currently amended) The method according to Claim 21, wherein the minoxidil or [[a]] the pharmaceutically acceptable salt thereof is present in an amount of from at least 5 to 25% by weight, based on the total weight of the composition.

Claim 25. (Canceled)

Claim 26. (Previously presented) The pharmaceutical composition according to claim 1, wherein the lower alcohol is ethanol.

Claims 27-28. (Canceled)

Claim 29. (Previously presented) The pharmaceutical composition according to claim 26, wherein the ratio of water to ethanol is approximately 1:1 to 1:3 by volume.

Claim 30 (Currently amended). An aerosol pharmaceutical composition for topical administration, said pharmaceutical composition consisting ~~essentially~~ of:

at least 5% or greater by weight, based on the total weight of the composition, of minoxidil or a pharmaceutically acceptable salt thereof selected from the group consisting of minoxidil acetate, minoxidil citrate, minoxidil succinate, minoxidil benzoate, minoxidil hydrochloride, minoxidil sulphate, minoxidil phosphate,

and minoxidil lactate;

an acid in an amount to substantially completely solubilize the minoxidil or [[a]] the pharmaceutically acceptable salt thereof, wherein the acid is a mineral acid selected from the group consisting of hydrochloric acid, sulfuric acid, nitric acid, and phosphoric acid, or an organic acid selected from the group consisting of citric acid, acetic acid, succinic acid, maleic acid, benzoic acid, lactic acid and mixtures thereof,

a solvent of water and a lower alcohol wherein the ratio of water to alcohol is in a range of approximately 9:1 to 1:9 by volume;

a higher alcohol and a stabilizer;

a co-solvent selected from one or more of the group consisting of aromatic alcohols and polyhydric alcohols, wherein when the co-solvent comprises one or more polyhydric alcohols, the one or more polyhydric alcohols are present in an amount of less than 10% by weight; and

an antioxidant, ~~and~~;

a propellant[[.]]; and

optionally a penetrating agent selected from the group consisting of an alcohol, an amine, a carboxylic acid, an ester, azone, N-methyl pyrrolidone, a bile salt, urea, and mixtures thereof,

wherein the final product of the aerosol formulation is a foam or a mousse.

Claim 31. (Previously presented) The pharmaceutical composition according to claim 30, wherein the co-solvent is a polyhydric alcohol.

Claim 32. (Previously presented) The pharmaceutical composition according to claim 31, wherein the co-solvent is selected from glycerol, 1,3-butylene glycol and propylene glycol.

Claim 33. (Previously presented) The pharmaceutical composition according to claim 32, wherein the co-solvent is glycerol.

Claim 34. (Withdrawn) The pharmaceutical composition according to claim 32, wherein the co-solvent is 1,3- butylene glycol.

Claim 35. (Withdrawn) The pharmaceutical composition according to claim 32, wherein the co-solvent is propylene glycol.

Claim 36. (Previously presented) The pharmaceutical composition according to claim 30, wherein the acid is lactic acid.

Claim 37. (Previously presented) The pharmaceutical composition according to claim 30, wherein the higher alcohol is a member selected from the group consisting of cetyl alcohol, stearyl alcohol and combinations thereof.

Claim 38. (Previously presented) The pharmaceutical composition according to claim 30, wherein the stabilizer is Polysorbate 60.

Claim 39. (Previously presented) The pharmaceutical composition according to claim 30, wherein the composition is homogenous.

Claim 40. (Previously presented). The pharmaceutical composition according to claim 30, wherein the lower alcohol is ethanol.

Claims 41.-42. (Canceled)

Claim 43. (Previously presented) The pharmaceutical composition according to claim 40, wherein the ratio of water to ethanol is approximately 1:1 to 1:3 by volume.

Claim 44. (Previously presented) A method for the treatment of hair loss and related indications in humans, comprising applying topically to the human scalp a therapeutically effective amount of the pharmaceutical composition according to claim 30, to treat hair loss and related indications.

Claim 45. (Withdrawn) A pharmaceutical gel for topical administration, said composition consisting essentially of:

at least 5% by weight, based on the total weight of the composition, of minoxidil or a pharmaceutically acceptable salt thereof;

an acid in an amount to substantially completely solubilize the minoxidil or a pharmaceutically acceptable salt thereof, wherein the acid is a mineral acid selected from the group consisting of hydrochloric acid, sulfuric acid, nitric acid, and phosphoric acid, or an organic acid selected from the group consisting of citric acid, acetic acid, succinic acid, maleic acid, benzoic acid, lactic acid and mixtures thereof,

a solvent of water and a lower alcohol wherein the ratio of water to alcohol is in a range of approximately 9:1 to 1:9 by volume;

a co-solvent selected from one or more of the group consisting of aromatic alcohols and polyhydric alcohols, wherein when the co-solvent comprises one or more polyhydric alcohols, the one or more polyhydric alcohols are present in an amount of less than 10% by weight; and

a gelling agent or thickener.

Claim 46. (Withdrawn) The pharmaceutical gel according to claim 45, wherein said gelling agent or thickener is a cellulose derivative.

Claim 47. (Withdrawn) The pharmaceutical gel according to claim 46, wherein said gelling agent or thickener is a hydroxyl propyl cellulose.

Claim 48. (Withdrawn) The pharmaceutical gel according to claim 45, wherein the acid is added in an amount sufficient to provide an apparent pH to the composition of approximately 7.0 or less.

Claim 49. (Withdrawn) The pharmaceutical gel according to claim 45, wherein the minoxidil or pharmaceutically acceptable salt thereof is present in an amount of from at least 5 to 25% by weight, based on the total weight of the pharmaceutical composition.

Claim 50. (Withdrawn) The pharmaceutical gel according to claim 49, wherein the minoxidil or pharmaceutically acceptable salt thereof is present in an amount of from approximately 7.5 to 12% by weight, based on the total weight of the pharmaceutical composition.

Claim 51. (Withdrawn) The pharmaceutical gel according to claim 48, wherein the acid provides to the composition an apparent pH in the range of approximately 5.0 to 7.0.

Claim 52. (Withdrawn) The pharmaceutical gel according to claim 45, wherein the acid is acetic or lactic acid.

Claim 53. (Withdrawn) The pharmaceutical gel according to claim 45, wherein the lower alcohol is ethanol.

Claims 54.-55. (Canceled)

Claim 56. (Withdrawn) The pharmaceutical gel according to claim 53, wherein the ratio of water to ethanol is approximately 1:1 to 1:3 by volume.

Claim 57. (Withdrawn) The pharmaceutical gel according to claim 45, wherein the co-solvent is benzyl alcohol.

Claim 58. (Withdrawn) The pharmaceutical gel according to claim 57, wherein the benzyl alcohol is present in an amount of approximately 40 to 100% by weight based on the total weight of the co-solvent.

Claim 59. (Withdrawn) The pharmaceutical gel according to claim 45, wherein the water is present in an amount no greater than approximately 60% by weight based on the total weight of the composition.

Claim 60. (Withdrawn) The pharmaceutical gel according to claim 45, wherein the co-solvent is an alkylene glycol.

Claim 61. (Withdrawn) The pharmaceutical gel according to claim 60, wherein the alkylene glycol is selected from one or more of the group consisting of glycerol, 1,3-butylene glycol and propylene glycol.

Claim 62. (Withdrawn) The pharmaceutical gel according to claim 45, wherein the acid is present at a level that provides at least 0.01 Normal acid.

Claim 63. (Withdrawn) The pharmaceutical gel according to claim 45, wherein the acid is present in an amount equal to or greater than the amount of the minoxidil in Normal amounts.

Claim 64. (Withdrawn) The pharmaceutical gel according to claim 45, wherein the minoxidil salt is minoxidil acetate or minoxidil lactate.

Claim 65. (Withdrawn) A method for the treatment of hair loss and related indications in humans, comprising applying topically to the human scalp a therapeutically effective amount of the pharmaceutical gel according to claim 45, to treat hair loss and related indications.

Claim 66. (Withdrawn) A topical minoxidil lotion, said topical minoxidil lotion consisting essentially of:

at least 5% by weight, based on the total weight of the composition, of minoxidil or a pharmaceutically acceptable salt thereof;

an acid in an amount to substantially completely solubilize the minoxidil or a pharmaceutically acceptable salt thereof, wherein the acid is a mineral acid selected from the group consisting of hydrochloric acid, sulfuric acid, nitric acid, and phosphoric acid, or an organic acid selected from the group consisting of citric acid, acetic acid, succinic acid, maleic acid, benzoic acid, lactic acid and mixtures thereof,

a solvent of water and a lower alcohol wherein the ratio of water to alcohol is in a range of approximately 9:1 to 1:9 by volume;

a co-solvent selected from one or more of the group consisting of aromatic alcohols and polyhydric alcohols, wherein when the co-solvent comprises one or more polyhydric alcohols, the one or more polyhydric alcohols are present in an amount of less than 10% by weight;

one or more oil components; and  
a stabilizer.

Claim 67 (Withdrawn). The topical minoxidil lotion according to claim 66, wherein the acid is added in an amount sufficient to provide an apparent pH to the topical minoxidil lotion of approximately 7.0 or less.

Claim 68. (Withdrawn) The topical minoxidil lotion according to claim 66, wherein the minoxidil or pharmaceutically acceptable salt thereof is present in an amount of from at least 5 to 25% by weight, based on the total weight of the topical minoxidil lotion.

Claim 69. (Withdrawn) The topical minoxidil lotion according to claim 68, wherein the minoxidil or pharmaceutically acceptable salt thereof is present in an amount of from approximately 7.5 to 12% by weight, based on the total weight of the topical minoxidil lotion.

Claim 70. (Withdrawn) The topical minoxidil lotion according to claim 67, wherein the acid provides to the topical minoxidil lotion an apparent pH in the range of approximately 5.0 to 7.0.

Claim 71. (Withdrawn) The topical minoxidil lotion according to claim 66, wherein the acid is lactic acid.

Claim 72. (Withdrawn) The topical minoxidil lotion according to claim 66, wherein the acid is acetic acid.

Claim 73. (Withdrawn) The topical minoxidil lotion according to claim 66, wherein the lower alcohol is ethanol.

Claims 74.-75. (Canceled)

Claim 76. (Withdrawn) The topical minoxidil lotion according to claim 73, wherein the ratio of water to ethanol is approximately 1:1 to 1:3 by volume.

Claim 77. (Withdrawn) The topical minoxidil lotion according to claim 66, wherein the co-solvent is benzyl alcohol.

Claim 78. (Withdrawn) The topical minoxidil lotion according to claim 77, wherein the benzyl alcohol is present in an amount of approximately 40 to 100% by weight based on the total weight of the co-solvent.

Claim 79. (Withdrawn) The topical minoxidil lotion according to claim 66, wherein the water is present in an amount no greater than approximately 60% by weight based on the total weight of the topical minoxidil lotion.

Claim 80. (Withdrawn) The topical minoxidil lotion according to claim 66, wherein the co-solvent is an alkylene glycol.

Claim 81. (Withdrawn) The topical minoxidil lotion according to claim 80, wherein the alkylene glycol is selected from one or more of the group consisting of glycerol, 1,3-butylene glycol and propylene glycol.

Claim 82. (Withdrawn) The topical minoxidil lotion according to claim 81, wherein the alkylene glycol is propylene glycol.

Claim 83. (Withdrawn) The topical minoxidil lotion according to claim 66, wherein the acid is present at a level that provides at least 0.01 Normal acid.

Claim 84. (Withdrawn) The topical minoxidil lotion according to claim 66, wherein the acid is present in an amount equal to or greater than the amount of the minoxidil in Normal amounts.

Claim 85. (Withdrawn) The topical minoxidil lotion according to claim 66, wherein the minoxidil salt is minoxidil acetate or minoxidil lactate.

Claim 86. (Withdrawn) The topical minoxidil lotion according to claim 66, wherein the oil component is one or members selected from the group consisting of olive oil, squalane, fluid paraffin, isopropyl myristate, a higher fatty acid, and a higher alcohol.

Claim 87. (Withdrawn) The topical minoxidil lotion according to claim 66, wherein the stabilizer is one or more members selected from the group consisting of Polysorbate 60, and polyoxyethylene lauryl alcohol.

Claim 88. (Withdrawn) A method for the treatment of hair loss and related indications in humans, comprising applying topically to the human scalp a therapeutically effective amount of the topical minoxidil lotion according to claim 66, to treat hair loss and related indications.

Claim 89. (Withdrawn) A topical minoxidil solution, said topical minoxidil solution consisting essentially of:

at least 5% by weight, based on the total weight of the composition, of minoxidil or a pharmaceutically acceptable salt thereof;

an acid in an amount to substantially completely solubilize the minoxidil or a

pharmaceutically acceptable salt thereof, wherein the acid is a mineral acid selected from the group consisting of hydrochloric acid, sulfuric acid, nitric acid, and phosphoric acid, or an organic acid selected from the group consisting of citric acid, acetic acid, succinic acid, maleic acid, benzoic acid, lactic acid and mixtures thereof,

a solvent of water and a lower alcohol wherein the ratio of water to alcohol is in a range of approximately 9:1 to 1:9 by volume; and

a co-solvent selected from one or more of the group consisting of aromatic alcohols and polyhydric alcohols, wherein when the co-solvent comprises one or more polyhydric alcohols, the one or more polyhydric alcohols are present in an amount of less than 10% by weight.

Claim 90. (Withdrawn) The topical minoxidil solution according to claim 89, wherein the acid is added in an amount sufficient to provide an apparent pH to the topical minoxidil solution of approximately 7.0 or less.

Claim 91. (Withdrawn) The topical minoxidil solution according to claim 89, wherein the minoxidil or pharmaceutically acceptable salt thereof is present in an amount of from at least 5 to 25% by weight, based on the total weight of the topical minoxidil solution.

Claim 92. (Withdrawn) The topical minoxidil solution according to claim 91, wherein the minoxidil or pharmaceutically acceptable salt thereof is present in an amount of from approximately 7.5 to 12% by weight, based on the total weight of the topical minoxidil solution.

Claim 93. (Withdrawn) The topical minoxidil solution according to claim 90, wherein the acid provides to the topical minoxidil solution an apparent pH in the range of approximately 5.0 to 7.0.

Claim 94. (Withdrawn) The topical minoxidil solution according to claim 89, wherein the acid is acetic or lactic acid.

Claim 95. (Withdrawn) The topical minoxidil solution according to claim 89, wherein the acid is lactic acid.

Claim 96. (Withdrawn) The topical minoxidil solution according to claim 89, wherein the acid is acetic acid.

Claim 97. (Withdrawn) The topical minoxidil solution according to claim 89, wherein the lower alcohol is ethanol.

Claims 98.-99. (Canceled)

Claim 100. (Withdrawn) The topical minoxidil solution according to claim 97, wherein the ratio of water to ethanol is approximately 1:1 to 1:3 by volume.

Claim 101. (Withdrawn) The topical minoxidil solution according to claim 89, wherein the co-solvent is benzyl alcohol.

Claim 102. (Withdrawn) The topical minoxidil solution according to claim 101, wherein the benzyl alcohol is present in an amount of approximately 40 to 100% by weight based on the total weight of the co-solvent.

Claim 103. (Withdrawn) The topical minoxidil solution according to claim 89, wherein the water is present in an amount no greater than approximately 60% by weight based on the total weight of the topical minoxidil solution.

Claim 104. (Withdrawn) The topical minoxidil solution according to claim 89, wherein the co-solvent is an alkylene glycol.

Claim 105. (Withdrawn) The topical minoxidil solution according to claim 104, wherein the alkylene glycol is selected from one or more of the group consisting of glycerol, 1,3-butylene glycol and propylene glycol.

Claim 106. (Withdrawn) The topical minoxidil solution according to claim 105, wherein the alkylene glycol is propylene glycol.

Claim 107. (Withdrawn) The topical minoxidil solution according to claim 89, wherein the acid is present at a level that provides at least 0.01 Normal acid.

Claim 108. (Withdrawn) The topical minoxidil solution according to claim 89, wherein the acid is present in an amount equal to or greater than the amount of the minoxidil in Normal amounts.

Claim 109. (Withdrawn) The topical minoxidil solution according to claim 89, wherein the minoxidil salt is minoxidil acetate or minoxidil lactate.

Claim 110. (Withdrawn) The topical minoxidil solution according to claim 89, further comprising one or more members selected from the group consisting of Polysorbate 60 and polyoxyethylene lauryl alcohol.

Claim 111. (Withdrawn) A method for the treatment of hair loss and related indications in humans, comprising applying topically to the human scalp a therapeutically effective amount of the topical minoxidil solution according to claim 89, to treat hair loss and related indications.

Claim 112. (Currently amended) A pharmaceutical composition for topical administration, said composition consisting essentially of:

at least 5% by weight, based on the total weight of the composition, of minoxidil or a pharmaceutically acceptable salt thereof selected from the group consisting of minoxidil acetate, minoxidil citrate, minoxidil succinate, minoxidil benzoate, minoxidil hydrochloride, minoxidil sulphate, minoxidil phosphate, and minoxidil lactate;

an acid in an amount to substantially completely solubilize the minoxidil or ~~[[a]]~~ the pharmaceutically acceptable salt thereof, wherein the acid is a mineral acid selected from the group consisting of hydrochloric acid, sulfuric acid, nitric acid, and phosphoric acid, or an organic acid selected from the group consisting of citric acid, acetic acid, succinic acid, maleic acid, benzoic acid, lactic acid and mixtures thereof,

a solvent of water and a lower alcohol wherein the ratio of water to alcohol is in a range of approximately 9:1 to 1:9 by volume; ~~and~~

a co-solvent selected from one or more of the group consisting of aromatic alcohols and polyhydric alcohols, wherein when the co-solvent comprises one or

more polyhydric alcohols, the one or more polyhydric alcohols are present in an amount of less than 10% by weight; and

a penetration agent selected from the group consisting of an alcohol, an amine, a carboxylic acid, an ester, an azone, N-methyl pyrrolidone, a bile salt and urea; and

optionally one or more excipients,

wherein the final product of the pharmaceutical composition is selected from the group consisting of a solution, lotion, ointment, mousse, a foam that breaks with shear, spray, aerosol, shampoo, conditioner, gel, cream and paste.

Claim 113. (Canceled)

Claim 114. (Previously presented) The pharmaceutical composition according to claim 112, wherein the penetration agent is selected from the group consisting of dodecanol alcohol and oleyl alcohol.

Claim 115. (Withdrawn) The pharmaceutical composition according to claim 112, wherein the penetration agent is selected from the group consisting of isopropyl amine, diisopropyl amine, triethyl amine, triethanol amine, diisopropanol amine and ethylene diamine.

Claim 116. (Withdrawn) The pharmaceutical composition according to claim 112, wherein the penetration agent is selected from the group consisting of oleic acid, linoleic acid and linolenic acid.

Claim 117. (Withdrawn) The pharmaceutical composition according to claim 112, wherein the penetration agent is selected from the group consisting of dibutyl sebacate, dibutyl phthalate, butyl benzoate and ethyl caprate.

Claim 118. (Previously presented) The pharmaceutical composition according to claim 112, wherein the acid is added in an amount sufficient to provide an apparent pH to the composition of approximately 7.0 or less.

Claim 119. (Previously presented) The pharmaceutical composition according to claim 112, wherein the minoxidil or pharmaceutically acceptable salt thereof is present in an amount of from at least 5 to 25% by weight, based on the total weight of the pharmaceutical composition.

Claim 120. (Previously presented) The pharmaceutical composition according to claim 119, wherein the minoxidil or pharmaceutically acceptable salt thereof is present in an amount of approximately 7.5 to 12% by weight, based on the total weight of the pharmaceutical composition.

Claim 121. (Previously presented) The pharmaceutical composition according to claim 118, wherein the acid provides to the composition an apparent pH in the range of approximately 5.0 to 7.0.

Claim 122. (Previously presented) The pharmaceutical composition according to claim 118, wherein the acid is acetic or lactic acid.

Claim 123. (Previously presented) The pharmaceutical composition according to claim 122, wherein the acid is lactic acid.

Claim 124. (Previously presented) The pharmaceutical composition according to claim 122, wherein the acid is acetic acid.

Claim 125. (Previously presented) The pharmaceutical composition according to claim 112, wherein the lower alcohol is ethanol.

Claim 126.-127. (Canceled)

Claim 128. (Previously presented) The method according to claim 125, wherein the ratio of water to ethanol is approximately 1:1 to 1:3 by volume.

Claim 129. (Withdrawn) The pharmaceutical composition according to claim 112, wherein the co-solvent is benzyl alcohol.

Claim 130. (Withdrawn) The pharmaceutical composition according to claim 129, wherein the benzyl alcohol is present in an amount of approximately 40 to 100% by weight based on the total weight of the co-solvent.

Claim 131. (Previously presented) The pharmaceutical composition according to claim 112, wherein the water is present in an amount no greater than approximately 60% by weight based on the total weight of the composition.

Claim 132. (Previously presented) The pharmaceutical composition according to claim 112, wherein the co-solvent is an alkylene glycol.

Claim 133. (Previously presented) The pharmaceutical composition according to claim 132, wherein the alkylene glycol is selected from one or more of the group consisting of glycerol, 1,3-butylene glycol and propylene glycol.

Claim 134. (Withdrawn) The pharmaceutical composition according to claim 133, wherein the alkylene glycol is propylene glycol.

Claim 135. (Previously presented) The pharmaceutical composition according to claim 112, wherein the acid is present at a level that provides at least 0.01 Normal acid.

Claim 136. (Previously presented) The pharmaceutical composition according to claim 112, wherein the acid is present in an amount equal to or greater than the amount of the minoxidil in Normal amounts.

Claim 137. (Previously presented) The pharmaceutical composition according to claim 112, wherein the minoxidil salt is minoxidil acetate or minoxidil lactate.

Claim 138. (Previously presented) A method for the treatment of hair loss and related indications in humans, comprising applying topically to the human scalp a therapeutically effective amount of the pharmaceutical composition according to claim 112, to treat hair loss and related indications.